Exhibit 14

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LAW OFFICES ODOM & DES ROCHES, LLC

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

SUITE 2020, POYDRAS CENTER 650 POYDRAS STREET NEW ORLEANS, LA 70130 TELEPHONE (504) 522-0077 FAX (504) 522-0078 217 WEST MAIN STREET P.O. BOX 523 HAHIRA, GA 31632 TELEPHONE: (229) 794-3412 FAX (229) 794-3544

April 10, 2020

VIA E-MAIL

Ario Fazli, Esq. Meg Slachetka, Esq. Leiv Blad, Esq. Lowenstein Sandler LLP 2200 Pennsylvania Avenue, NW Washington, DC 20037

> Re: In re Novartis and Par Antitrust Litigation, 1:18-cv-04361-AKH Plaintiffs' Rule 45 Subpoena to Novel Laboratories, Inc. ("Novel")

Dear Counsel,

I write on behalf of Plaintiffs in the above-referenced litigation regarding the document subpoena to Novel dated December 6, 2018 (the "Subpoena"). We are in receipt of your April 7, 2020 email in response to our March 23, 2020 and April 7, 2020 inquiries regarding the status of Novel's production.

Plaintiffs are mindful of the challenges posed by the COVID-19 situation affecting our practices and the work of Novel's employees (now Lupin) in the US. We understand from our March 10, 2020 conference call that Novel continues to work to locate documents responsive to Plaintiffs' Subpoena, a task that may be taking longer due to Lupin's acquisition of Novel in 2016.

We expect Novel to locate and produce responsive launch preparation documents per Novel's agreement with Plaintiffs. However, if Novel is unable to locate additional responsive documents, Plaintiffs will need written confirmation of same in the form of an executed declaration under oath. We look forward to Novel's update on this as soon as practicable, and note that Novel has had more than fifteen months to locate responsive documents thus far.

Further, based on our correspondence and oral communications, Plaintiffs' understanding is that NOVEL-NVTS-0018068 contains all of Novel's sales and price concessions that impact the calculation of net prices paid or volume acquired by direct purchasers of generic Exforge from product launch forward. If our understanding is incorrect, please tell us when Novel will produce the additional sales data. In addition, we understand that Novel has answered all of the questions concerning Novel's data production raised in Plaintiffs' August 13, 2019 letter that it is able to answer and is not able to provide answers to our outstanding unanswered data questions due to the corporate merger between Lupin and Novel and resulting staff turnover. If that understanding is incorrect, please let us know and provide the answers as soon as possible.

Very truly yours,

<u>|s| Dan Chiorean</u>

Dan Chiorean

cc: Plaintiffs' Counsel (via email)

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April 10, 2020

VIA E-MAIL

Ario Fazli, Esq. Meg Slachetka, Esq. Leiv Blad, Esq. Lowenstein Sandler LLP 2200 Pennsylvania Avenue, NW Washington, DC 20037

Re: In re Novartis and Par Antitrust Litigation, 1:18-cv-04361-AKH
Plaintiffs' Rule 45 Subpoena to Lupin Pharmaceuticals, Inc. and Lupin
Limited

Dear Counsel,

I write on behalf of Plaintiffs in the above-referenced litigation regarding the document subpoena to Lupin Pharmaceuticals, Inc. and Lupin Limited (together "Lupin") dated December 5, 2018 and the subsequent subpoena dated February 11, 2019. We are in receipt of your April 7, 2020 email in response to our March 23, 2020 and April 7, 2020 inquiries regarding the status of Lupin's production.

While Plaintiffs are certainly mindful of the challenges posed by the COVID-19 situation affecting our practices and the work of Lupin's employees in the U.S. and India, those challenges are relatively recent and could not have impacted Lupin's subpoena response efforts throughout 2019 and early this year. Lupin has failed to comply with the subpoenas, which have been pending for more than a year now.

Lupin is a large entity with well-established launch preparation procedures and documents related thereto. As we have discussed many times with counsel from your firm throughout 2019 and earlier this year, Lupin has produced the types of launch preparation documentation we seek in the past, and Lupin agreed to do so in this case in April 2019. Aside from forecasts, however, Lupin has produced no launch preparation documents to date. *See, e.g.*, Plaintiffs' January 13, 2020 Letter.

Lupin has been aware of these deficiencies from Plaintiffs' repeated letter and email correspondence dating back to last summer, when Lupin stated in an email that search for and production of documents was slow due to "summer schedules." *See* Email from Katie Glynn to Dan Chiorean, July 16, 2019. Notwithstanding the difficulties posed by COVID-19, presumably Lupin had been searching for responsive launch preparation documents during the summer, fall, and winter of 2019, and early 2020. As such, Plaintiffs request an update on those efforts to date, an

explanation as to why Lupin cannot produce those documents identified many months before March 2020, and a more detailed explanation of Lupin's plans to complete its production of documents responsive to the subpoenas. Plaintiffs are mindful that the COVID-19 situation is having an impact on Lupin's document production efforts and requires a certain level of understanding and accommodation by all parties and that the situation also demands clear and forthright communication. To that end by April 17, 2020, please provide the information requested above so that we can work through the issues and challenges posed by the COVID-19 situation in a coherent, fair, and expeditious manner.

Very truly yours,

/s/ Dan Chiorean___

Dan Chiorean

cc: Plaintiffs' Counsel (via email)